Maskina Communications, Inc.

**REPORT OF MANAGEMENT ON
COMPLIANCE WITH THE FEDERAL
COMMUNICATIONS COMMISSION'S
THIRD PAYPHONE ORDER**

May 17, 2005

INDEPENDENT ACCOUNTANT'S REPORT

To the Shareholder and
   Board of Directors
Maskina Communications, Inc.
Dallas, Texas

We have examined management's assertion, included in the accompanying Report of Management on Compliance with the Federal Communications Commission's Third Payphone Order 03-235 that Maskina Communications, Inc. (the Company) complied with the requirements set forth in the Federal Communications Commission's Order 03-235 as of March 31, 2005. Management is responsible for the Company's compliance with those requirements. Our responsibility is to express an opinion on management's assertion about the Company's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the Company's compliance with those requirements and performing such other procedures as we considered necessary under the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the Company's compliance with specified requirements.

In our opinion, management's assertion that the Company complied with the aforementioned requirements as of March 31, 2005, is fairly stated, in all material respects.

This report is intended solely for the information and use of Maskina Communications, Inc. as prescribed by the Federal Communications Commission Order 03-235 Appendix C section 64.1320(e) and is not intended to be, and should not be used by anyone other than the specified parties.

Moss Adams LLP

Spokane, Washington
May 17, 2005

Report of Management on
Compliance with the Federal Communications Commission's Third Payphone Order[1]

Management of Maskina Communications, Inc. is responsible for complying with the requirements set forth in Federal Communications Commission (FCC) 03-235 ("Third Payphone Order") as of the date of this report.

Management has performed an evaluation of Maskina Communications, Inc.'s compliance with the requirements of the Third Payphone Order as of the date of this report. Based on this evaluation, we assert that Maskina Communications, Inc. has materially complied with the requirements of the Third Payphone Order.

Maskina Communications, Inc. materially complied with the requirements of this order in the following manner:

1. Maskina Communications, Inc. has developed a system to identify and collect completed coinless access code or subscriber toll-free payphone calls to completion.
   Maskina Communications, Inc. identified coinless calls utilizing parameters in accordance with industry standards as follows:
   a. coinless calls with ANI II digit of 08, 27 or 70
   b. does not have an answer supervision value of NULL

2. Maskina Communications, Inc. has designated persons and contracted with Atlantax Systems, Inc., a third-party data processing organization, to be responsible for tracking, compensating, and resolving disputes concerning completed payphone calls.

3. Maskina Communications, Inc. has developed data monitoring procedures to track completed payphone records from call origination through the payphone compensation process.

4. Maskina Communications, Inc. has established, internal protocols to ensure that any software, personnel, or network change does not adversely affect Maskina Communications, Inc.'s ability to track payphone call records.

5. Maskina Communications, Inc. creates a quarterly compensable payphone call file by applying logic that matches call detail records against payphone identifiers to call data to identify and select compensable payphone records.

---

[1] The "Third Payphone Order" refers to *In the Matter of The Pay Telephone Reclassification and Compensation Provisions of the Telecommunications Act of 1996*, CC Docket No. 96-128, Report and Order, released October 3, 2003 by the Federal Communications Commission ("FCC"). The requirement of the Third Payphone Order are set forth in the Appendix C of the above referenced Report and Order.

6. Maskina Communications, Inc. has developed procedures to provide a compensable payphone call file to Atlantax for purposes of creating the following required quarterly reports:

Completing Carrier Reports
    a. A list of toll-free and access numbers dialed from each of the payphone service provider's payphones and the Automated Number Identification ("ANI") for each payphone;
    b. The volume of calls for each number identified in "a" above that were completed by Maskina Communications, Inc.;
    c. The name, address, and phone number of the person or persons responsible for handling Maskina Communications, Inc.'s payphone compensation; and
    d. The carrier identification code ("CIC") of all facilities-based long distance carriers that routed calls to Maskina Communications, Inc., categorized according to the list of toll-free and access code numbers identified in "a" above.

Intermediate Carrier Reports
    a. As of the date of the report, Maskina Communications, Inc. operates a closed-network environment and as a result does not switch payphone originated calls to other facilities-based long distance carriers; therefore, Maskina Communications, Inc. has no intermediate carrier reports to create.

7. Maskina Communications, Inc. has developed and implemented procedures and controls internally or through Atlantax to identify, respond to, and resolve disputes.

8. Maskina Communications, Inc. has developed and implemented controls around the payphone tracking process to ensure the number of payphone records that fall-out of the process are insubstantial.

9. Maskina Communications, Inc. has developed a process and business rules that accurately identify:
    a. Payphone originated calls –
        i. Maskina Communications, Inc. identifies payphone originated coinless calls utilizing parameters in accordance with industry and internally developed standards as follows:
            1. coinless calls with ANI II digit of 08, 27, or 70.
    b. Completed payphone calls that are compensable to the payphone service providers –
        i. Payphone calls that are compensable to the payphone service providers are identified as completed coinless calls utilizing two parameters in accordance with industry and internally developed standards as follows:

1. coinless calls with ANI II digit of 08, 27, or 70; and
2. does not have an answer supervision value of NULL
   c. Payphone calls that are incomplete or otherwise non-compensable –
      i. Incomplete payphone calls that are otherwise non-compensable to the payphone service providers are identified as coinless calls utilizing two parameters in accordance with industry and internally developed standards as follows:
         1. coinless calls with ANI II digit of 08, 27, or 70; and
         2. have an answer supervision value of NULL.
   d. Determine the identity of the payphone service providers to which Maskina Communications, Inc. owes compensation –
      i. The identity of the payphone service provider is determined by Atlantax, our third-party payphone compensatory clearinghouse, based on information from Maskina Communications, Inc.'s call records.
      ii. All information required to identify the payphone service provider is received and maintained by Atlantax, our third-party payphone compensatory clearinghouse.

10. Maskina Communications, Inc. has had instances of non-payment of payphone services providers. However, the Company has a plan in place to pay all current and future owed amounts in full.

Dial Around Compensation Contact:

Cynbol Glynn
Controller
Maskina Communications, Inc.
8445 Freeport Parkway, Suite 650
Irving, TX 75063
Phone: (972) 607-4761
Fax: (972) 929-2840
Email: cynbol.glynn@maskina.com